

Property Tax Calendar
Key Dates for First Year of Property Tax Cycle

[January](#) | [February](#) | [March](#) |
[April](#)
[May](#) | [June](#)
[July](#)
[August](#)
[September](#) |
[October](#)
[November](#) |
[December](#)

Before January 1

Taxing Entities

County, city and town legislative bodies and all

taxing entities are to inform USTC of bound

Calendar

Last Updated October 01, 2012

On January 1

Assessor

Assessor & Treasurer

Assessor & Treasurer

Recorder

Recorder

Last Updated October 01, 2012

Last Updated October 01, 2012

Lien Date --All property appraised based upon situs and status

Exemption status determined by ownership on this day (unless

Interest rate

to be applied to delinquent real and personal

prop

Provide all deed changes on centrally assessed property to the

Property Tax Division

Provide all annexations to the Tax Commission.

On January 1 (suggested date)

Assessor

Statements of personal property should be mailed to property owners. 59-2-306

On first Monday in January

Assessor, Treasurer & Auditor

Make annual settlement with the county auditor for all revenues collected

By January 15

State Trust Lands

Administration

State Trust Lands Administration

as well as the chief executive officer of any

By January 31

Recorder

USTC

USTC

USTC

Provide county

assessors with maps and plats showing legal

d

Mail returns to centrally assessed taxpayers.

Provide updated (suggested) nomenclature of taxing entities and

Send letters to

county auditors requesting year-end data

be sent

By February 1

Recorder

Assessor & USTC

USTC

Complete the transfer of the prior year's deed information to USTC

Complete the mailing of Real Property Transfer Surveys for prior

Furnish assessor with a list of state lands sold and a list of cert

During first week in February

Treasurer

Provide PTD with list of delinquent centrally-assessed taxpayers. 59-2-1311

February 15

USTC

Provide to county assessor

list of state-assessed commercial vehicle companies

By the end of February

Auditor

Send year-end data to USTC

Prior to March 1

County Legislative Body/Auditor

Notify USTC of desire to use modified version of "Notice

On or before March 1

USTC

County BOE (Auditor)

USTC

Taxing Entity

Electronically submit Report 750,"Year End Statement

of Taxes Charged, Colle

Annual applications for exemptions based on use for religious,

Centrally assessed property owners file statements of property

Taxing entities proposing tax increases are to inform the county

(59-2-919.2) or (59-2-919(8)(a)(i)).

On or before March 15

Treasurer

Complete the official [Report of Delinquent Taxes](#), and attach the [Certificate to Record](#)
[of Delinquent Taxes](#);

March 15

USTC

USTC

Calculate state-assessed

commercial vehicle county property tax allocation

Electronically submit updated tax

forms to county auditors and include any information

By March 31

Assessor & USTC

Auditor

Treasurer

Mutually approve

a final sales list for use in the annual Sales

R

Electronically submit County

Auditor's Annual Neighborhood Redevelopment

Electronically submit the completed

Report 750, "Year End Statement of Taxes

By April 1

County BOE (Auditor)

County notifies previously exempt property owners who failed to file annual

April 30

USTC

Provide county assessor with a preliminary Sales Ratio Study. R884-24P-27(3)(e)

By May 1

USTC

USTC

County BOE (Auditor)